



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

May 19, 2006

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in **Lauderdale County**, Alabama.

The Legislature has passed and the Governor has approved Act No. 2006-377, increasing the rate of Lauderdale County's lodgings tax. The increased rate of lodgings tax is **effective June 1, 2006**, as follows:

	<u>Old Rates</u>	<u>New Rates</u>
Lodgings Tax Rate	5%	6%

The Law requires that Lauderdale County lodgings tax to be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, Lauderdale County lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the Internet at **www.revenue.alabama.gov/salestax/efiling.html** or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 7539.

Please direct all questions regarding Lauderdale County lodgings tax to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
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(334) 242-1490 or (866) 576-6531